

## Chapter 5.—Establishment.

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### Sections of Establishment.

53. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

54. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Accountant General in communication with the heads of officers or departments on the following principles:—

(a) The distribution should be uniform throughout the province for the same kinds of establishments.

(b) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(c) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir Record.

(d) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(e) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(f) Clerks (or schoolmasters, native doctors, etc.) should not, except in small establishments, be lumped up with chuprassees or servants; but servants should, when their number is not very small, form a separate section or sections.


(g) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(h) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

### Annual Returns.

55. (1) Early in April in each year, a detailed statement of the permanent establishment existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar statement is also required for local funds establishments, the claims to pension for which are submitted to him for verification of services and report, but

Article 52, page 27—

 *Insert the following as 52 (k) :—*

“(k) The Inspector-General of Irrigation, during his tours of inspection, from any headquarters treasury in India (including Burma).”

*7th List—15-1-15.*

*Article 55 (1), page 29—*

Substitute the following for the existing clause (a) of this Article and the note thereunder :—

(a) " The name, designation and pay of all members of the establishment holding permanent appointments, whether on duty or absent on foreign service, leave or deputation or in temporary appointments elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of officers :—

- (1) Gazetted officers.
- (2) Non-gazetted officers, for whom records of service are maintained in the Audit offices.
- (3) Officers who are exempted from keeping Service books by Article 816, Civil Service Regulations.
- (4) Officers on non-pensionable establishments : these should be shown in detail of grades only.
- (5) Menial servants attached to Survey parties, whose service is not longer than two years : when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned "

Substitute the following for the existing clause (d) of this Article :—

(d) " The names should be entered in order of sections of the establishment ; there should be a separate total for each section, the grand total being taken at the foot "

*Page 29, Article 55 (1) (a)—*

(As revised by the 9th list of corrections dated the 1st July 1915.)

Delete the words “these should be shown in detail of grades only” from item 4 of the above clause.

[*10th list—1-10-18*]

*Pages 28-29, Article 55 (1)—*

*Insert the following Note under clause (a) of this Article as revised by the 9th and 10th Lists of Corrections, dated the 1st July 1915 and the 1st October 1915, respectively :—*

Note.—Although Sub-Registrars in Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

*[18th List—2-7-17.]*

*Pages 28-29, Article 55 (1)—*

*Insert the following Note under clause (a) of this Article as revised by the 9th and 10th Lists of Corrections, dated the 1st July 1915 and the 1st October 1915, respectively :—*

Note.—Although Sub-Registrars in Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

*[18th List — 2-7-17.]*

Article 55 (1) (f), page 29—

*For the existing clause (f) of this article and the note thereunder substitute the following:—*

(f) The name of any person officiating in an appointment and the amount of acting allowance drawn by him need not be shown, unless :—

(i) His pay is—

(a) not less than R200.

(b) on a progressive scale, or

(ii) the acting allowance counts for pension under Article 486 (h) of the Civil Service Regulations.

*7th List—15-1-15.*

only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed :—

(a) The name, designation, and pay of every gazetted officer, and other members of the establishment holding a permanent appointment, whether on duty or absent on foreign service, leave or deputation, or in a temporary appointment elsewhere, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 816 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

[NOTE.—The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.]

(b) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the Local Government.

NOTE.—A Local Government or Administration may delegate this power, in the case of non-gazetted officers, to Heads of Departments and Commissioners of Divisions.

(c) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

(d) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(e) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, i.e., rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 8) required by Article 62, which would accompany the April bill.

(f) ~~The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "Name of Incumbent" beneath the name of the absentee for whom he is officiating.~~

NOTE.—~~In the case of clerks in account offices who draw fixed rates of pay, details of acting promotions to higher grades need not be shown.~~

(g) If the acting incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(h) If any superior servant on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(i) A detailed statement in Form 4 should be given at foot of the original return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 417 of the Civil Service Regulations). The name of an officer who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.



(j) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(2) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books save in the cases excepted in clause (a), as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree."

56. The return should be accompanied by an abstract in Form 4-A, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment. Forms for the detailed statement and the abstract will be supplied by the Accountant General.

### Alteration of Establishment.

57. When the entertainment of a new establishment, or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the Local Government, together with a tabular statement in duplicate in Form 5, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without detail, but full particulars must be given for all in which any alteration is recommended. The statement prescribed in Article 158 should also be submitted when necessary.

1. In calculations for the purposes of this rule, Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of the proposed expenditure.

2. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rise by five equal increments from a minimum to a maximum, the average monthly cost will be taken at the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases, an intelligent estimate should be made.

3. The Government of India has directed that, before passing orders on such proposition, the Local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

5 In the case of schemes which have to be submitted to the Secretary of State for sanction, it will not always be necessary to prepare for that purpose proposition statements in full detail in Form 5. When such a scheme involves the provision of a large establishment, comprising subordinate and menial posts, the simplified Form 5-A, prepared in consultation with the Accountant General, may be forwarded to the Government of India, who will decide whether it furnishes sufficient information or whether Form 5 should be used. Where the simplified form has been submitted to the Secretary of State, it will still be necessary to prepare statements in the ordinary form before effect can be given to the Secretary of State's general sanction. Where the scheme is composed of separate schemes independent of one another in the Revenue Administration, final sanction may be separately given upon separate detailed statements for each section. The Government of India will decide in each case whether final sanction should be given by the Local Government or by the Government of India, further sanction of the Secretary of State not being necessary unless the deviations from the simplified proposition statements are such as

Article 57, Note 1, page 30—

Substitute the following:—

In preparing proposition statements under this rule, all fixed allowances, such as lodgings allowance, conveyance allowance, fixed house-rent, office allowance, permanent travelling allowance, clothing allowance, if the scale is fixed, etc., should be included in the proposition statements along with the pay of the appointments to which such allowances are attached. On the other hand variable allowances such as those granted under the Calcutta, Bombay and Rangoon house allowance schemes, the grant of which depends on the fulfilment of certain conditions on the part of the officers to whom they are allowed, are not to be shown in the proposition statement. An estimate of the cost of such allowances should be made as accurately as possible and reported to the sanctioning authority in the letter forwarding the proposition statement which should clearly indicate the total probable cost as arrived at by adding this estimate to the cost shown in the proposition statement. The manner in which such estimate should be made will naturally vary with individual cases and must be left to the discretion of the Local Governments and Administrations who may issue special instructions on the subject as may be necessary.

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Article 55 (2), Chapter 5, page 30—

*Add in continuation :—*

In the case of Provincial or amalgamated establishments, where service books are maintained by Heads of Offices, the certificate should run as follows :—

“ Certified by Heads of Offices to have been verified with service books.”

*1st List—10-3-13*

*Substitute the following for this article:—*

**57.** I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted to the Local Government. A proposition statement in duplicate in Form 5, Civil Account Code, showing clearly the financial effect of the proposal, and the statement prescribed in Article 158 should also be submitted when necessary.

II. (a) A proposition statement should be submitted only with—

- (i) cases of general revision of establishments;
- (ii) proposals which cannot be set out clearly without it; or
- (iii) schemes which require the sanction of the Secretary of State.

(b) In all cases the proposal should state—

- (a) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;
- (b) the cost after revision; and
- (c) details of the number and pay of the appointments which it is proposed to add or modify.

III. The proposition statement or the proposal for revision, should be forwarded through the audit officer concerned; who should verify the present scale or state the present cost, as the case may be, according to his audit register; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the audit officer to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the audit officers' figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 55 of the Civil Account Code.

Article 55 (1), Chapter 5, p

*Insert a new clause :—*

(k) In the case of that portion  
amalgamated cadre, a separate a  
establishment should be furnished  
into one statement.

rticle 60A, Chapter 5, page 31—

*Insert a new article, numbering it as 60A :—*

**60A.** In the case of Provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills. In those cases, however, in which the power to sanction leave and acting arrangements within the office in consequence thereof has been delegated to Heads of Offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements will not be included in the consolidated absentee statement to be furnished by the controlling authority.

*Page 31, Article 58, Rule 2 (as introduced by the 13th List of Corrections, dated the 1-4-16).—*

*For the first sub-paragraph of this rule substitute the following :—*

The names of all officers in inferior service and of all head constables and constables, and the names of postmen and village postmen whose pay does not exceed Rs. 20 per mensem, may be omitted from the pay bills, provided that a certificate in the following form is attached to the bills :—

‘ Certified also that all officers in inferior service and all head constables and constables and that all postmen and village postmen on pay not exceeding Rs. 20 *per mensem*, for whom pay has been drawn in this bill, have actually been entertained during the month.’

[20th List—2-1-18.]

*Substitute* the following for Rules 1 and 2 under this Article :—

1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately and the sanction quoted, but the names of incumbents whose pay is less than Rs. 50 per mensem, need not be entered, unless they hold substantive appointments under Government.

2. The names of all officers in inferior service and the names of policemen, postmen and village postmen whose pay does not exceed Rs. 20 per mensem, may be omitted from the pay bills, provided that a certificate in the following form is attached to the bills :—

“ Certified also that all officers in inferior service, and that all policemen, postmen and village postmen on pay not exceeding Rs. 20 per mensem, for whom pay has been drawn in this bill, have actually been entertained during the month.

A Local Government or Administration may, in consultation with the Accountant General or Comptroller concerned, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of these establishments is not essential for audit purposes.

3. The claims of Government servants, whose names are omitted from the bills under Rules 1 and 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.



would require the sanction of the Secretary of State under the rules of the Civil Service Regulations, or unless the Government of India consider such reference to the Secretary of State necessary for special reasons.

### Monthly Bill.

**58.** Pay bills will be prepared in Form 6 with full detail of names, both of substantive and acting officers, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn, but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately, and sanction quoted.

2. The names of policemen and postmen and village postmen whose pay does not exceed R20 per month, and of other officers whose pay does not exceed R15 per month in Burma and R10 elsewhere, may be omitted from the pay-bill, provided that a certificate in the following form is attached to the pay-bill: "Certified also that all <sup>policemen</sup> <sub>persons</sub> postmen and village postmen on pay not exceeding  $\frac{R20}{R10}$ , for whom pay has been drawn in this bill, have actually been entertained during the month."

**59.** Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

**60.** The monthly bill will be supported either by an absentee statement in Form 7 or by a certificate in the terms stated at the end of Form 6. It may be found convenient to have the certificate printed on the last page of the bill.

**61.** When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 63 (1) showing dates of making over and receiving charge, advances outstanding, etc.), or, if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 49 and 50 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than natives of India on salaries of R200 a month or upwards should be quoted.

NOTE.—The production of a medical certificate is necessary in the case of an officer promoted from non-qualifying service paid from a local fund to a post in superior Government service.

**62.** To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 8 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due

for continuous service of the prescribed term, less only periods of suspension and leave without allowances, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo. (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

### Distribution of Salaries.

**63.** The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. ~~If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under Article 65 when he presents himself to receive it.~~ Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of his office; and he must make his own arrangements for getting it remitted to him.

1. The head of an office should give a last-pay certificate (see Article 29) to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his salary by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer, even in the case of transfer from one province or circle of audit to another.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. ~~When, with the special sanction of the Comptroller General, undisbursed pay of any establishment is permitted to be retained in hand for more than one month, the amount so retained should be certified at foot of the bill as follows:—~~

*Certified that Rs out of the amount drawn on the establishment bill for 19 are retained for future disbursement, and that all sums drawn prior to that date have been disbursed to the proper persons or refunded.*

**64.** The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Regulations. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a

## Article 63, page 32—

*For the 2nd sentence of this article beginning from "If the payee" in line 4 and ending with "to receive it" in line 7 substitute the following:—*

"If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his salary can be drawn anew under Article 65 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officers be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained."

*7th List—15-1-15.*

## Article 63, Rule (3), page 32—

Delete this rule and the certificate thereunder.

*7th List—15-1-15.*

*Page 33—Article 64.*

*Insert the following note under this Article :—*

NOTE.—This rule is applicable to ministerial establishments also.

*15th list—*

*Corrections to Civil Account Code, Volume I.*  
*7th edition (Reprint).*

*Page 33, Article 68.*—Substitute the following for the second sentence of this article:—

“ When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance-bill. For the purpose of drawing the allowances on account of a family under clause A (ii) and B (ii) of Article 1094, Civil Service Regulations, or the higher maintenance allowance under clause A (iii) and B (iii) *idem*, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large.”

vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

### Arrear Bills.

65. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order to Government granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 5, and may include as many items as are necessary.

### Service Books.

66. Special attention is drawn to the rules regarding service books, contained in Articles 816 to 822 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

67. The service books should be kept in the custody of the head of the office (Article 818, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account Office for record.

NOTE.—In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in red ink.

### Travelling Allowances.

68. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 9). When actual expenses are drawn under the rules, their details should invariably be furnished in the travelling allowance bill. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

Page 33, Article 66—

Cancel the last sentence of this Article.

69. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

“Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.”

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he has “passed the establishment travelling allowance bill of                      for the month of                      for R                      as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons.
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The bill contained the required certificate of the distribution of the amounts.”

70. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: “Certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the acquittance roll.” A similar certificate should be given on bills payable without countersignature.

### Inspecting Officer's Establishment.

71. When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters. He cannot take advances on account of travelling allowances, but can draw any amount due on a bill prepared as laid down in Articles 68 to 70.

### Compensation for Dearness of Provisions.

72. Local Governments and Administrations may, by special orders, grant compensation to the establishments subordinate to them within the following limits:—

- (I) (a) When the price of the common staple food-grain of the district is dearer than R1 for twelve seers, but is not dearer than R1 for ten seers, all whole-time servants of Government on civil establishments whose pay does not exceed R30 per mensem, may receive an extra allowance at rates not exceeding those prescribed below:—

Pay exceeding R16 but not exceeding R30 per mensem	R2
Pay not exceeding R16 per mensem	R1

When the pay is less than R5 per mensem, the extra allowance may be increased, at the discretion of the sanctioning authority, so as to bring up the aggregate pay and allowance to an amount not exceeding R6 per mensem,

*Pages 34--35, Article 72(1)—*

*Add the following as Explanation 5:—*

*Explanation 5.*—The allowance is to be determined with reference to the total emoluments drawn in a month and not with reference to the rate at which pay for month or for any part of it, is drawn.

*(21st List—2-4-18.)*



*Page 35, Article 72 (V)—*

*Substitute* the following for the 1st sentence of this clause:—

“(V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial Establishments, the publication of such sanction in the Calcutta Gazette will be sufficient authority to entitle Imperial Establishments in Calcutta to draw the allowance.”

Omit the word ‘similarly’ from the second sentence of this clause.

*5th list, 1-4-14.*

- (b) When such grain is dearer than R1 for ten seers, the above allowances may be raised to amounts not exceeding R3 and R1-8-0, respectively, and the aggregate pay and allowance of servants on less than R5 per mensem may be brought up to R6-8-0 per mensem.

*Explanation 1.*—In provinces in which the districts are very large, the taluk or other sub-division may be taken as the area for the application of the test prices.

*Explanation 2.*—Local Governments and Administrations may, at their discretion, take the average of the prices of the principal food-grains instead of the price of the common staple food-grain of the districts as the test.

*Explanation 3.*—The limits 10 and 12 seers per rupee are maxima, and any Local Government or Administration may, at its discretion, withhold compensation until grain is dearer. Similarly, the pay limit of R30 a month should be regarded as the maximum, Local Governments and Administrations having full power on each occasion of distress prevailing to adopt a lower limit.

*Explanation 4.*—All other forms of remuneration besides pay proper such as acting charge, local and hill allowances, overtime allowances, fees and pensions are to be taken into account in determining pay for the purpose of these rules.

- (II) The allowance is admissible to men who are officiating or in temporary employment and also to piece-workers in Government Presses, provided that they are drawing rates of salary which have been fixed with reference to normal circumstances, but the allowance is not admissible to men absent on leave or under suspension nor to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways.
- (III) Government servants drawing consolidated rates of pay part of which has been expressly granted for the 'up-keep of a horse or camel, are eligible for grain compensation if their net pay, excluding the above-mentioned allowance, does not exceed R30 per mensem. Mounted men who are eligible on their net pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding R1 a month at the discretion of the Local Government or Administration, for the extra cost of feeding their horse or camel.
- (IV) The orders in each case should be strictly temporary, and unless specially renewed should, in no case, be held to continue in force beyond the end of the financial year in which they were issued.
- (V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial establishments, the Comptroller General may extend the concession on the terms of the Local Government's sanction to the Imperial establishments employed there. Heads of Imperial Departments may similarly follow the lead of the Local Governments in respect of the establishment subordinate to them serving elsewhere than in Calcutta.

NOTE 1.—The common staple food of the district, taluk, or other sub-division means the cheapest grain of any kind commonly used by the people of the tract.

NOTE 2.—For Heads of Departments, see Appendix BBB.